

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 19-cv-1781, 19-cv-1783, 19-cv-1785, 19-cv-1788, 19-cv-1791, 19-cv-1792, 19-cv-1794, 19-cv-1798, 19-cv-1800, 19-cv-1801, 19-cv-1803, 19-cv-1806, 19-cv-1808, 19-cv-1809, 19-cv-1810, 19-cv-1812, 19-cv-1813, 19-cv-1815, 19-cv-1818, 19-cv-1865, 19-cv-1866, 19-cv-1867, 19-cv-1868, 19-cv-1869, 19-cv-1870, 19-cv-1871, 19-cv-1873, 19-cv-1893, 19-cv-1894, 19-cv-1895, 19-cv-1896, 19-cv-1898, 19-cv-1904, 19-cv-1906, 19-cv-1911, 19-cv-1918, 19-cv-1922, 19-cv-1924, 19-cv-1926, 19-cv-1928, 19-cv-1929, 19-cv-1930, 19-cv-1931.

**DECLARATION OF SARAH L. CAVE**

I, Sarah L. Cave, hereby declare as follows:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff

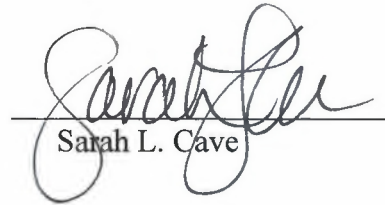
Skatteforvaltningen (“SKAT”) in these actions. I am fully familiar with the matters set forth in this Declaration.

2. I submit this Declaration in support of SKAT’s Memorandum of Law in Opposition to Defendants’ Motion to Dismiss the Complaints.

3. Attached hereto as “Exhibit A” are true and correct copies of an English translation of SKAT’s February 7, 2019 “Decision – Revocation of previous decisions on refund of dividend taxes,” and the original Danish version of the document.

I, Sarah L. Cave, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
July 19, 2019



Sarah L. Cave